

# Mississippi Corporate Estimated Income Tax Vouchers

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## Instructions

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### Who Must File

Every corporate taxpayer having an annual income tax liability in excess of \$200 must make estimated tax payments. These estimated tax payments must not be less than 90% of the annual income tax liability. This includes S-Corporations filing composite returns on behalf of Non-resident shareholders.

### Due Dates for Returns and Payments

The corporate estimated income tax must be paid in four installments. The returns and payments are due on or before:

- The 15th day of the fourth month of the income year.
- The 15th day of the sixth month of the income year.
- The 15th day of the ninth month of the income year.
- The 15th day of the twelfth month of the income year.

The 15th day of the last month of a short period.

Taxpayers who meet the requirements of estimated tax payments after the first payment due date but before the third due date, must make their initial installment at the time the taxpayer first meets these requirements, with subsequent installments due on the regular payment due date. If the taxpayer meets the requirements after the third payment due date, the estimated tax must be paid in full at that time.

### Penalty and Interest

Any taxpayer who fails to file the estimate tax return and pay the tax within the time prescribed or who underestimates the required amount shall be liable for penalty of 10% plus interest of 1% per month on such amount.

### Income Tax Rates

The income tax rates are 3% on the first \$5,000 of taxable income, 4% on the next \$5,000 of taxable income, and 5% on taxable income in excess of \$10,000.

### Consolidated or Combined Income Tax Returns

Corporations filing consolidated or combined income tax returns should make one estimated tax payment for the entire affiliated group for each quarter. The voucher should indicate the identification number of the reporting corporation on whose annual income tax return the combined income for the group will be reported.

### Overpayment of Tax

Overpayments of taxes reflected on the corporate income tax return for the immediately preceding tax year may be applied to the first estimated tax payment due. Indicate on Line 17 of the corporate franchise and income tax return if you want the overpayment to be credited to the taxpayers estimated tax account.

### Mailing Installment Payments

When mailing your estimated tax payments, please attach the proper voucher with each payment and indicate "estimated tax payment" and the corporation's identification number on the check or money order. Make your check payable to the State Tax Commission. Do not mail any estimated tax voucher with your income tax return or combine payments on a single check as the two accounts are handled separately by the State Tax Commission. Mail your estimated tax payment and voucher to:

**Office of Revenue**  
**P.O. Box 23075**  
**Jackson, MS 39225-3075**

# Mississippi Corporate Estimated Income Tax

## Important Notice

Do not mail estimated tax voucher with your income tax return or combine payments on a single check.

Mail estimated tax voucher and remittance to:

**Office of Revenue  
P. O. Box 23075  
Jackson, MS 39225-3075**

## Taxpayer's Schedule for Estimating Mississippi Income Tax

- |  |              |
|--|--------------|
| 1. Taxable income expected for tax year.         | 1. \$ _____  |
| 2. Estimated income tax                          |              |
| (a) 3% on first \$5,000 of taxable income, plus. | 2a. \$ _____ |
| (b) 4% on next \$5,000 of taxable income, plus.  | 2b. _____    |
| (c) 5% on taxable income over \$10,000.          | 2c. _____    |
| 3. Total Estimated Income Tax.                   | 3. \$ _____  |
| 4. Less: Estimated credits.                      | 4. _____     |
| 5. Net Estimated Income Tax.                     | 5. \$ _____  |

Date Installment Payments are Due	Record of Estimated Tax Payments		
	Date Paid	Amount Paid	Accumulated Payments
Corporate Taxpayers			
Overpayment from tax year			
15th day of 4th month of tax year			
15th day of 6th month of tax year			
15th day of 9th month of tax year			
15th day of 12th month of tax year			

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## Mississippi Corporate Income Tax Estimate - VOUCHER 4

# WCC

This payment due the 15th day of the 12th month of tax year or  
last month of short period.

Federal Employer Identification Number	Fiscal Year Ending	Total Amount of this Installment
Name of Corporation		Contact Person
Mailing Address (Number and Street, Including Rural Route)		
City	State	Zip
Contact Person's Phone (     )		

**Mail To: Office of Revenue  
P.O. Box 23075  
Jackson, MS 39225-3075**

\_\_\_\_\_  
Officer Signature

\_\_\_\_\_  
Date

Do Not Staple This Return

# Mississippi Corporate Income Tax Estimate - VOUCHER 3

WCC

This payment due the 15th day of the 9th month of tax year

Federal Employer Identification Number		Fiscal Year Ending	Total Amount of this Installment
Name of Corporation			
Mailing Address (Number and Street, Including Rural Route)			Contact Person
City	State	Zip	Contact Person's Phone (     )

**Mail To: Office of Revenue  
P.O. Box 23075  
Jackson, MS 39225-3075**

\_\_\_\_\_  
Officer Signature\_\_\_\_\_  
Date

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# Mississippi Corporate Income Tax Estimate - VOUCHER 2

WCC

This payment due the 15th day of the 6th month of tax year.

Federal Employer Identification Number		Fiscal Year Ending	Total Amount of this Installment
Name of Corporation			
Mailing Address (Number and Street, Including Rural Route)			Contact Person
City	State	Zip	Contact Person's Phone (     )

**Mail To: Office of Revenue  
P.O. Box 23075  
Jackson, MS 39225-3075**

\_\_\_\_\_  
Officer Signature\_\_\_\_\_  
Date

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# Mississippi Corporate Income Tax Estimate - VOUCHER 1

WCC

This payment due the 15th day of the 4th month of tax year.

Federal Employer Identification Number		Fiscal Year Ending	Total Amount of this Installment
Name of Corporation			
Mailing Address (Number and Street, Including Rural Route)			Contact Person
City	State	Zip	Contact Person's Phone (     )

**Mail To: Office of Revenue  
P.O. Box 23075  
Jackson, MS 39225-3075**

\_\_\_\_\_  
Officer Signature\_\_\_\_\_  
Date

Do Not Staple This Return

Do Not Staple This Return

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